



DEPARTMENT OF THE ARMY  
HUMPHREYS ENGINEER SUPPORT ACTIVITY  
HUMPHREYS ENGINEER CENTER  
7701 TELEGRAPH ROAD  
ALEXANDRIA, VA 22315-3860

REPLY TO  
ATTENTION OF:

S: 11 August 2003  
05 September 2003  
25 July 2003

CEHEC-RM-F (37)

MEMORANDUM FOR

COMMANDER, 249<sup>TH</sup> ENGINEER BATTALION/PRIME POWER SCHOOL  
DIRECTOR, HECSA  
DIRECTOR, IWR

SUBJECT: HECSA Financial Management Memorandum of Instruction  
(MOI# 37-1-03-14) Joint Unliquidated Obligation Validity Review (Phase Three)

1. References:

- a. DFAS-IN Regulation 37-1, chapter 27.
- b. DOD FMR, Vol. 3, chapter 8.

2. References require a three-phase joint review of unliquidated obligation documents to determine that the amounts represented are valid and are supported by documentary evidence. The review is to be performed jointly between the technical elements and finance and accounting.

3. The focus of phase three of the joint review process to be completed by 29 August 2003 includes all ULOs that are canceling 30 September 2003, ULOs that are canceling 30 September 2004, and all unexpired ULOs. Reimbursable orders are part of this three- phase review process. All outstanding commitments must be reviewed.

4. During this phase, obligation documents supporting Construction In Progress (CIP) account balances must also be reviewed. This review is necessary to determine the proper transfer of construction project costs to Plant In Service (PIS), other applicable General Ledger Accounts, or to customers.

5. Your work on this effort is extremely important. Certified reports of unliquidated obligation joint reviews are required to be submitted to HQUSACE for the accounting period ending 30 September 2003. Your signature on CEFMS ULO review reports is the mechanism used to substantiate these certified reports. The certification may be delegated no lower than Comptroller/Resource Management Officer. A copy of the current delegation must be on file with CEHEC-RM-F no later than 30 September 2003 to be attached to the certified reports.

6. In our efforts to process de-obligations requested during phases one and two of the fiscal year 2003 joint review process appropriate CEFMS problem reports may have


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been filed. Please make sure you follow up on these previous requests to ensure appropriate action is being taken.

7. The HECSA Contracting Office is responsible for de-obligating all contracts awarded through the Standard Procurement System (SPS). These de-obligations will be performed only after receipt of a written request via email addressed to CEHEC-CT. The email must state why the de-obligation is being requested, and any supporting documentation should be forwarded to the Contracting Office for review purposes.

8. Request each CEFMS Work Item Responsible Employee technical element contact the appropriate Finance and Accounting Branch POC listed below no later than 11 August 2003 for the purpose of coordinating the phase three review process with finance and accounting. CEFMS gives us the capability to jointly review applicable documents without technical element representatives actually being here. Please let us know whether you wish to perform the review at HEC or at your office when making contact, so that arrangements can be made either to send listings to you or for work space here at HEC. It is requested that all annotated unliquidated obligation reports be returned to finance and accounting by COB 5 September 2003. The CEHEC-RM-F points of contact are as follows:

<u>Name</u>	<u>Fund Source</u>	<u>Telephone #</u>
Ms. Marie A. Riddick	Military	428-7944
Ms. Katherine McIver	Civil	428-8620
Ms. Judith A. Weese	Revolving Fund	428-7100

  
CHARLES B. RAU  
Director

CF:  
CEIWR-BT (S. Phillips)  
CEIWR-BT (K. Dodson)  
CEIWR-BT (C. Estep)  
CEPPB-LO (B. Smith)